## 1985 CUMULATIVE TABLE OF CONTENTS

| Administrative Costs of State Lotteries Larry DeBoer                | 479 |
|---|-----|
| Balanced Budget Constitutional Amendment: Economic Complexities     |     |
| and Uncertainties, A Daniel B. Suits and Ronald C. Fisher           | 467 |
| Blueprints and Pathways: The Shifting Foundations of Tax Reform     |     |
| Walter Hettich and Stanley Winer                                    | 423 |
| Businessman's Review of Tax Reform, A Dean Phypers                  | 285 |
| Comment on IRAs and Keoghs, A Donald J. Smith                       | 111 |
| Comment on "The Crowding-Out Effect of Governmental Transfers       |     |
| on Private Charitable Contributions" Patrick A. Driessen            | 571 |
| Contributions of Stanley S. Surrey to the International Aspects of  |     |
| Taxation, The   | 267 |
| Crowding-Out Effect of Governmental Transfers: A Rejoinder, The     |     |
| Burton A. Abrams and Mark D. Schmitz                                | 575 |
| Deductibility of State and Local Taxes, The                         |     |
| Edward M. Gramlich  | 447 |
| Does Government Spending Crowd Out Charitable                       |     |
| Contributions? Jerald Schiff  | 535 |
| Economic Aspects of the Taxation of Decontrolled Natural Gas        |     |
| Michael J. Boskin, Marc S. Robinson and Mark J. Ferron              | 179 |
| Economics of Tax Compliance: Fact and Fantasy, The                  |     |
| Michael J. Graetz and Louis L. Wilde                                | 355 |
| Economic Perspective on Tax Evasion, An . Jonathan Skinner          |     |
| and Joel Slemrod  | 345 |
| Effects of Nontaxable Employee Benefits on Employer Profits and     |     |
| Employer Work Effort, The Robert Halperin and Joseph Tzur           | 65  |
| Effect of Tax Laws and Tax Administration on Tax Compliance: The    |     |
| Case of the U.S. Individual Income Tax, The Ann D. Witte            |     |
| and Diane F. Woodbury   | 1   |
| Estimating the Responsiveness of Local Revenue to Intergovernmental |     |
| Aid William F. Stine  | 227 |
| Exportability of Hotel Occupancy and Other Tourist Taxes, The       |     |
| Edwin Fujii, Mohammed Khaled and James Mak                          | 169 |
| Exportation of State and Local Taxes in a Multilateral Framework:   |     |
| The Case of Business Type Taxes, The William E. Morgan              |     |
| and John H. Mutti   | 191 |
| Fringe Benefits: To Tax or Not to Tax? Killard W. Adamache          |     |
| and Frank A. Sloan  | 47  |
| General Theory of Tax Avoidance, The Joseph E. Stiglitz             | 325 |
| How Should Fringe Benefits Be Taxed? Avery Katz                     |     |
| and N. Gregory Mankiw   | 37  |
| Identification of the "Tax" in "Effective Tax Rates," "Tax Reform"  |     |
| and "Tax Equity"  | 273 |

| Impact of Deductibility on the Incidence of a General Sales Tax: Reply, |     |
|---|-----|
| The Steven M. Rock  | 579 |
| Incidence of a Partial State Corporate Income Tax, The                  |     |
| Peter Mieszkowski and George R. Zodrow                                  | 489 |
| Jobs and Taxes: The Effect of Business Climate on States' Employment    |     |
| Growth Rates Michael Wasylenko and Therese McGuire                      | 497 |
| Legacy of Stanley Surrey, The Daniel Halperin                           | 249 |
| Note from the Program Chairman  | x   |
| Note on the Impact of Deductibility on the Incidence of a General       |     |
| Sales Tax, AJames R. VanBeek  | 577 |
| On the Distributional Implications of Mortgage Revenue Bonds and        |     |
| Creative Finance Dan Durning and John M. Quigley                        | 513 |
| On the Incidence of Ad Valorem Severance Taxes                          |     |
| Edward L. Ranck   | 241 |
| On the Interpretation of Reduced Form Public Demand Parameter           |     |
| Estimates   | 567 |
| Policy and Opinion in California After Proposition 13                   |     |
| Jack Citrin and Donald Philip Green                                     | 15  |
| Prospects for Tax Reform, The   | 291 |
| Recent Innovations in State Tax Compliance Programs                     |     |
| Vickie L. Fisher  | 365 |
| Revenue Cost Estimates of Tax Expenditures: The Case of Tax-Exempt      |     |
| Bonds Eric Toder and Thomas S. Neubig                                   | 395 |
| Revenue Effects of a Lower Capital Gains Tax, The Peter Eilbott         | 553 |
| Revenue Estimation and Comprehensive Tax Reform                         |     |
| Valerie Amerkhail, Robert Lucke,  |     |
| and Rosemary D. Marcuss   | 373 |
| Revenue Estimation and Progressivity: The Case of the Massachusetts     |     |
| Income Tax David Joulfaian  | 415 |
| Simulating Alternative Social Security Reforms to the Demographic       |     |
| Transition Alan J. Auerbach and Laurence J. Kotlikoff                   | 153 |
| Stanley S. Surrey and the Quality of Tax Policy Argument                |     |
| Donald Lubick and Gerard Brannon  | 251 |
| Stanley Surrey and the Developing Countries Oliver Oldman               | 281 |
| State Securities Regulation of Tax Shelters H. Wayne Howell             | 339 |
| Strategies for States in Fiscal Competition Susan C. Stephenson         |     |
| and Roger S. Hewett   | 219 |
| Study of Tax Evasion Judgments, A Steven E. Kaplan                      |     |
| and Philip M. J. Reckers  | 97  |
| Taxation of International Oil Production, The                           |     |
| Lowell Dworin and Michael Kennedy                                       | 81  |
| Taxation of Social Security, The Howard Chernick                        |     |
| and Andrew Reschovsky   | 141 |
| Tax Expenditure Budget—The Need for Fuller Accounting, The              |     |
| George F. Break   | 261 |
| Tax Incidence, Indirect Taxes, and Transfers Edgar K. Browning          | 525 |
| Tax Reform: The View from the States Henry Thomassen                    | 295 |

| Tax Shelter Activity: Lessons from Twenty Years of Evidence   |     |
|---|-----|
| Joseph J. Cordes and Harvey Galper  | 305 |
| Total Welfare Cost of the United States Tax System: A General Equilibrium Approach, The Charles L. Ballard, |     |
| John B. Shoven and John Whalley   | 125 |
| Trends in State Sales Tax Audit Selection Since 1960  |     |
|   | 235 |
| Value-Added Taxes and the Size of Government: Some Evidence   |     |
|   | 547 |
| Wagner's Law: A Pooled Time-Series, Cross-Section Comparison  |     |
| Sohrab Abizadeh and John Gray   | 209 |
| "Which Effective Tax Rate?" A Comment and Extension   |     |
| Jane G. Gravelle  | 103 |
| Which Effective Tax Rate? A Reply Don Fullerton   | 109 |
| Windfall of Safe Harbor Leasing: Evidence from Capital Markets,   |     |
| The James E. Owers and Ronald C. Rogers   | 561 |